

THE CORPORATION OF THE TOWNSHIP OF NORTH STORMONT

BY-LAW NO. 30-2024

BEING a by-law to levy and adopt the 2024 tax rates.

WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (1) provides that the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS the *Municipal Act, 2001*, c. 25 s. 5 (3) provides that the powers of every council are to be exercised by by-law;

AND WHEREAS the *Municipal Act 2001*, c.25, s. 290 provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS the *Municipal Act 2001*. c. 25 s. 312, provides that a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes;

AND WHEREAS the *Municipal Act*, c.25, s. 312, provides that a local municipality may pass by-laws for purposes of raising a special local municipal levy including any adjustments made under the *Assessment Act*;

AND WHEREAS the *Municipal Act*, c.25, s. 342 authorizes municipalities to pass by-laws requiring payment of charges including taxes, and rates payable as taxes in bulk or installments;

AND WHEREAS the United Counties of Stormont, Dundas and Glengarry have adopted the transitional ratios for county and municipal purposes and the County tax rate through their By-law No.'s 5434 and 5435;

AND WHEREAS the Province has set the Education Rates as per Ontario Regulations;

AND WHEREAS the 2024 North Stormont budget was approved on March 12th, 2024, requiring the amount of \$3,614,211 as the general tax levy.

NOW THEREFORE the Council of the Corporation of the Township of North Stormont hereby enacts as follows:

1. That the following tax rates are hereby adopted to be applied against the whole of the assessment of real property in the class indicated for the Township of North Stormont in Schedule "A" attached to this by-law.
2. That the Treasurer is hereby instructed to bill and collect the tax levies adopted by the United Counties of Stormont, Dundas and Glengarry and the Minister of Finance's 2024 education tax rates.
3. That every owner of land shall be taxed according to the rates as provided for in Section 1 of this by-law and such taxes shall become due and payable in two instalments less the interim levy previously billed:


50% of the final levy rounded upwards shall become due and payable on the 31st day of July 2024; and the balance of the levy shall become due and payable on the 25th day of September 2024.

4. That there shall be imposed a penalty for non-payment of taxes the first working day after the due date or on any installment, the amount of one and one-quarter percent (1-1/4%) of the amount due and unpaid on the first day of default, and interest of one and one-quarter percent (1-1/4%) shall be added on the first working day of each calendar month thereafter in which default continues.
5. The Treasurer, not later than 21 days prior to the instalment dates named herein, shall mail or cause to be mailed to the address of the residence or place of business of each person, a notice setting out the tax payment required to be made pursuant to this by-law, the date by which it is to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payment.
6. That taxes are payable in Canadian currency, by cash, cheque or debit. Payments may be made in person at the municipal office, by mail, telephone/internet banking and at most financial institutions, however a transaction fee may be applicable.
7. Property owners may pay their taxes through pre-authorized payments (PAP) on the due date, ten (10) months with no interest and twelve (12) months with interest. Two instances of returned payments shall result in removal from the PAP plan. The appropriate charge will apply in each instance.
8. That any by-law inconsistent with this by-law is hereby repealed.

READ A FIRST, SECOND AND THIRD TIME and passed in open Council, signed and sealed this 9th day of April 2024.



François Landry, Mayor



Craig Calder, CAO/Clerk

SEAL

SCHEDULE "A" to By-law 30-2024

TOWNSHIP OF NORTH STORMONT
2024 TAX RATES

Class Description	Class	2024 Assessment	Municipal Rate	Total Municipal Dollars	Municipal % Change	County Rate	Total County Dollars	County % Change	School Board Rate	Total School Dollars	School % Change	Total Rate 2024	Total % Change	Total 2024 Dollars
Residential Taxable: Full	RT	662,080,312	0.00383287	2,537,670.67	3.59%	0.00637409	4,220,159	4.36%	0.00153000	1,012,982.88	0.00%	0.01173696	3.52%	7,770,813.05
Multi-Residential Taxable: Full	MT	4,599,000	0.00383287	17,627.39	3.59%	0.00637409	29,314	4.36%	0.00153000	7,036.47	0.00%	0.01173696	3.52%	53,978.30
Farm Taxable: Full	FT	720,459,492	0.00095822	690,357.68	3.59%	0.00159352	1,148,067	4.36%	0.00038250	275,575.76	0.00%	0.00293424	3.52%	2,114,000.05
Managed Forests Taxable: Full	TT	4,779,300	0.00095822	4,579.61	3.59%	0.00159352	7,616	4.36%	0.00038250	1,828.08	0.00%	0.00293424	3.52%	14,023.61
Commercial Taxable: Full	CT	34,596,405	0.00626302	216,677.98	3.59%	0.01041543	360,336	4.36%	0.00880000	304,448.36	0.00%	0.02547845	2.63%	881,462.78
Commercial Taxable: Excess Land	CU	668,800	0.00438411	2,932.10	3.59%	0.00729080	4,876	4.36%	0.00880000	5,885.44	0.00%	0.02047491	2.28%	13,693.62
Commercial Taxable: Vacant Land	CX	232,900	0.00438411	1,021.06	3.59%	0.00729080	1,698	4.36%	0.00880000	2,049.52	0.00%	0.02047491	2.28%	4,768.61
Industrial Taxable: Full	IT	14,377,900	0.00790888	113,713.08	3.59%	0.01315250	189,105	4.36%	0.00880000	126,525.52	0.00%	0.02986138	2.84%	429,343.93
Industrial Taxable: Excess Land	IU	21,900	0.00553622	121.24	3.59%	0.00920675	202	4.36%	0.00880000	192.72	0.00%	0.02354297	2.51%	515.59
Industrial Taxable: Vacant Land	IX	576,000	0.00553622	3,188.86	3.59%	0.00920675	5,303	4.36%	0.00880000	5,068.80	0.00%	0.02354297	2.51%	13,560.75
Industrial Taxable: Full, Shared Payment in Lieu	IH	17,100	0.00790888	135.24	3.59%	0.01315250	225	4.36%	0.00880000	150.48	0.00%	0.02986138	2.84%	510.63
Landfill Taxable: Full	HT	298,900	0.00553622	1,654.77	3.59%	0.00920675	2,752	4.36%	0.00880000	2,630.32	0.00%	0.02354297	2.51%	7,036.99
Pipeline Taxable: Full	PT	2,620,000	0.00524286	13,736.29	3.59%	0.00871890	22,844	4.36%	0.00880000	23,056.00	0.00%	0.02276176	2.46%	59,635.81
Taxation Total		1,445,328,009		3,603,416			5,992,497			1,767,430				11,363,344
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Commercial Payment in Lieu: Full	CF	594,200	0.00626302	3,721.49	3.59%	0.01041543	6,189	4.36%	0.01250000	7,427.50	0.00%	0.02917845	2.29%	17,337.84
Commercial Payment in Lieu: General	CG	356,700	0.00626302	2,234.02	3.59%	0.01041543	3,715	4.36%	0.00000000	-		0.01667845	4.07%	5,949.20
Commercial Payment in Lieu: General, Vacant Land	CZ	165,700	0.00438411	726.45	3.59%	0.00729080	1,208	4.36%	0.00000000	-		0.01167491	4.07%	1,934.53
Residential Payment in Lieu: General	RG	1,073,100	0.00383287	4,113.06	3.59%	0.00637409	6,840	4.36%	0.00000000	-		0.01020696	4.07%	10,953.09
Residential Taxable: Education Only	RD	144,900	0.00000000	-			-			-				-
Exempt	E	36,301,000	0.00000000	-			-			-				-
PIL & Exempt Total		38,635,600		10,795			17,952			7,428				36,175
GRAND TOTAL		1,483,963,609		\$ 3,614,211			\$ 6,010,450			\$ 1,774,858				\$ 11,399,518
Percentage of Total Taxes Collected				31.70%			52.73%			15.57%				